13th August 1963] [Mr. Speaker]

14. Sri K. S. Mani.
15. Sri K. R. Nallasivam.
16. Sri A. Raghava Reddy.
17. Sri C. Venkiduswamy Gounder.
18. Sri S. J. Ramaswamy."

The motion was put and carried.

MR. SPEAKER: Under Rule 99 (1) of the Madras Assembly Rules, I nominate the Hon. Sri V. Ramaiah to be the Chairman of the Committee.

V.—ANNOUNCEMENTS—*cont.*

(3) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1963.

MR. SPEAKER: I have to announce to the House that the Governor has given his recommendation to the introduction in the Madras Legislative Assembly of the Madras Agricultural Income-Tax (Amendment) Bill, 1963.

IV.—GOVERNMENT BILLS—*cont.*

(10) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1963.

THE HON. SRI V. RAMAIAH: Mr. Speaker, Sir, I beg leave to introduce the Madras Agricultural Income-Tax (Amendment) Bill, 1963[a], and move—

"that the Bill be taken into consideration."

In the Madras Plantations Agricultural Income-Tax (Amendment) Act, 1958 while extending the Act to crops other than plantations a special provision was made to collect tax for the assessment year 1958–59 applying the composition formula, i.e., without detailed assessment of the income derived. The above provision was extended for the assessment years 1959–60 to 1962–63 to enable the assessees who would not have maintained proper accounts for the accounting years 1958–59 to 1961–62 to apply for composition.

Similarly while extending the Act, to the territories transferred to this State by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 provision was made in Section 14 of the Madras Agricultural Income-Tax (Extension to Added Territory) Act, 1961 to allow the agriculturists to compound the tax. The said provision was extended for the assessment year 1962–63 also.

It has been considered necessary to extend the benefit of Section 34 of the Madras Plantations Agricultural Income-Tax (Amendment) Act, 1958 and Section 14 of the Madras Agricultural

a Published in the *Fort St. George Gazette* Extraordinary, dated 2nd August 1963.